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Service Employees International Union  
6 and 100 Oak Street Corporation  
7

8 UNITED STATES DISTRICT COURT  
9 NORTHERN DISTRICT OF CALIFORNIA  
10 SAN FRANCISCO DIVISION  
11

12  
13 Service Employees  
International Union, and  
14 100 Oak Street Corporation

15 Plaintiffs,

16 v.

17 United States of America by  
and through the Commissioner  
18 of Internal Revenue Service,

19 Defendant.  
20

CASE NO. C-05 04189 TEH

STIPULATION TO CONTINUE STATUS  
CONFERENCE AND ~~[Proposed]~~  
ORDER THEREON

Case Mgt. Cnf.: Feb. 27, 2006  
Cnf. Time: 1:30 P.M.  
Courtroom: No. 12, 19<sup>th</sup> Fl.

21 IT IS HEREBY STIPULATED AND REQUESTED by and between the  
22 parties to this action, as reflected by the signatures of their  
23 respective counsel appearing below, that the status conference  
24 currently set for February 27, 2006, at 1:30 P.M., be continued  
25 to April 24, 2006, at 1:30 P.M., or such other period of time as  
26 the court deems appropriate, and all related case management  
27 deadlines, be continued for the same period of eight calendar  
28 weeks, or to such other dates as the court deems appropriate.

1 Plaintiffs petitioned the United States Tax Court for the  
2 review of Notices of Determination issued by Defendant in  
3 connection with requests by each of the Plaintiffs for Collection  
4 Due Process hearings. On September 30, 2005, the United States  
5 Tax Court dismissed Plaintiffs' petitions on the ground the court  
6 lacked jurisdiction under Internal Revenue Code §6330(d)(1) to  
7 consider petitions with respect to the penalties that are the  
8 subject matter of the disputes between Plaintiffs and Defendant.

9 Plaintiffs moved for reconsideration. On October 19, 2005,  
10 the Tax Court granted Plaintiffs' October 13, 2005, Motion for  
11 Reconsideration and Motion to Vacate the September 30, 2005  
12 Order. Plaintiffs petitioned this court for review of  
13 Defendant's Notices of Determination because Internal Revenue  
14 Code §6330(d)(1) provides that in the event it is determined a  
15 petition has been filed with the wrong court, the petitioner  
16 shall have thirty days to file a petition in the correct court.

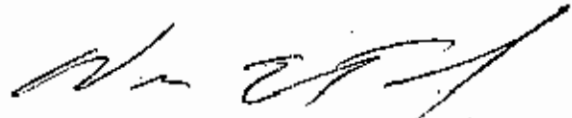
17 At the present date the United States Tax Court is  
18 reconsidering whether it correctly determined it did not have  
19 jurisdiction to adjudicate Plaintiffs' petitions.

20 The parties to this matter agree that a continuation of the  
21 case management conference, and a continuation of all related  
22 deadlines for the orderly management of this case, for a period  
23 of eight calendar weeks is the most efficient utilization of the  
24 resources of this court, and is in the best interests of the  
25 parties. Accordingly, the parties respectfully request that the  
26 case management conference, and all related case management  
27 deadlines, be continued for a period of eight calendar weeks, or  
28 for such other period of time as the court deems appropriate.

Respectfully submitted,

Dated: January ,2006

TAGGART & HAWKINS



/s/ William E. Taggart, Jr.  
William E. Taggart, Jr.  
TAGGART & HAWKINS  
Attorneys for Defendants  
Ada M. Vittaly and  
Alex Villasenor

Dated: January ,2006

KEVIN V. RYAN

United States Attorney

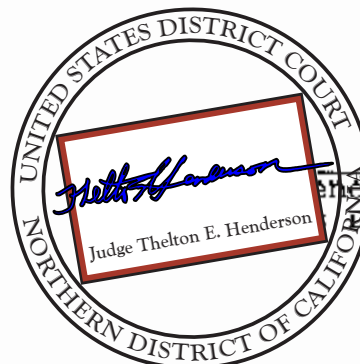
/s/ David L. Denier  
David L. Denier  
Asst. United States Attorney  
Tax Division

~~[Proposed]~~ ORDER

Pursuant to the stipulation of the parties as set forth  
above, and for good cause shown,

IT IS HEREBY ORDERED that the case management conference  
currently set for February 27, 2006, at 1:30 P.M., be continued  
to April 24, 2006, at 1:30 P.M., and that all related case  
management deadlines, be continued for the same period of eight  
calendar weeks.

Dated: 02/07/06



Henderson  
District Judge

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